



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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July 19, 2010

Sister John A. Miller, Executive Director
St. Elizabeth Adult Day Care
3401 Arsenal Ave.
St. Louis, MO 63118

RE: Community Development Block Grant (CDBG) (Project #2010-CDA19)

Dear Sr. Miller:

Enclosed is a report of our fiscal monitoring review of the St. Elizabeth Adult Day Care, a not-for-profit organization, CDBG Program for the period January 1, 2009 through September 30, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Elizabeth Adult Day Care. Fieldwork was completed on November 18, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at 314-622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**ST. ELIZABETH ADULT DAY CARE
CONTRACT #09-12-43
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009

PROJECT #2010-CDA19

DATE ISSUED: JULY 19, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
ST. ELIZABETH ADULT DAY CARE
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: St. Elizabeth Adult Day Care

Contract Number: 09-12-43

CFDA Number: 14.218

Contract Period: January 1, 2009 through September 30, 2009

Contract Amount: \$18,000

The contract provided Community Development Block Grant (CDBG) funds to St. Elizabeth Adult Day Care (Agency) for assistance in providing day care for the elderly and impaired in a community setting.

Purpose

The purpose of this fiscal monitoring review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2009 through September 30, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on November 18, 2009.

Exit Conference

An exit conference was considered unnecessary because there were no observations.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-CDA21, issued April 13, 2009, contained two observations:

- Opportunity to report program income to CDA. (**Resolved**)
- Opportunity to meet program objective. (**Resolved**)

A-133 Status

According to a letter received from the Agency dated July 2, 2010, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2009, and was not it is not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.